

CASH FLOW STATEMENT

For the year ended 31 December 2013

	Code	2013 VND	2012 VND
CASH FLOW FROM OPERATING ACTIVITIES			
Net profit before tax	01	129,171,176	3,102,507,341
<i>Adjustments for :</i>			
Depreciation and amortisation	02	1,363,549,858	1,462,102,073
Provisions	03	(51,224,949)	(239,021,278)
Unrealised foreign exchange (gains)/losses	04	6,949,771	(9,653,448)
Profits/(losses) from investing activities	05	(464,868,855)	(71,400,000)
Interest expense	06	-	-
<i>Operating income before changes in working capital</i>	08	<i>983,577,001</i>	<i>4,244,534,688</i>
(Increase)/decrease in receivables	09	(8,315,737,758)	5,889,663,648
(Increase)/decrease in inventories	10	5,368,457,341	4,068,932,899
Increase/(decrease) in payables	11	1,694,141,411	1,355,449,204
(Increase)/decrease in prepaid expenses	12	43,357,616	76,883,039
Interest paid	13	-	-
Corporate income tax paid	14	(782,976,432)	(933,299,108)
Other cash inflow from operating activities	15	-	-
Other cash outflow from operating activities	16	(172,184,200)	(760,280,103)
Net cash flow from operating activities	20	(1,181,365,021)	13,941,884,267
CASH FLOW FROM INVESTING ACTIVITIES			
Purchase of fixed assets and other long term assets	21	-	(352,804,455)
Proceed from disposal of FA and other LT assets	22	-	-
Payment for loan, purchase of debt instrument	23	-	-
Proceeds from loans, sale of debt instrument	24	-	-
Investment in other entities	25	-	-
Proceeds from investment in other entities	26	-	-
Interest and dividends received	27	464,868,855	71,400,000
Net cash flow from investing activities	30	464,868,855	(281,404,455)
CASH FLOW FROM FINANCIAL ACTIVITIES			
Proceeds from capital contribution	31	-	-
Payment of capital to owners	32	-	-
Proceeds from borrowings	33	-	-
Repayments of borrowings	34	-	-
Payment of finance lease liabilities	35	-	-
Dividends paid	36	(2,030,000,000)	(2,900,000,000)
Net cash flow from financing activities	40	(2,030,000,000)	(2,900,000,000)
Net increase/decrease in cash	50	(2,746,496,166)	10,760,479,812
Cash and cash equivalents at beginning of year	60	11,719,311,251	957,953,065
Impact of exchange rate fluctuation	61	(1,435,090)	878,374
Cash and cash equivalents at the end of year	70	8,971,379,995	11,719,311,251

LÊ THỊ NGỌC THỦY

Chief Accountant

NGUYỄN VĂN THÀNH

Director

Ho Chi Minh city, 10 March 2014